

**UNITED STATES BANKRUPTCY COURT FOR THE
SOUTHERN NEW YORK BANKRUPTCY COURT**

In re:

Delphi Corporation

Debtor

Chapter 11

Case Nos. **05-44481**

Claim No. **1787**

**NOTICE OF TRANSFER OF CLAIM
PURSUANT TO FRBP RULE 3001(e)(2)**

1. TO: Madison Niche Opportunities, LLC ("Transferor")
[TRANSFEROR NAME & ADDRESS]

6310 Lamar Ave

Overland Park, KS 66202

2. Please take notice of the transfer of **\$132,614.03** of your claim referenced above, together with all applicable interest, fees and expenses related thereto (the "Transferred Claim")

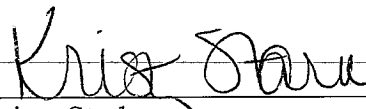
Transfer \$132,614.03 to:

Goldman Sachs Credit Partners L.P c/o Goldman Sachs & ("Transferee")
[TRANSFeree NAME & ADDRESS]

30 Hudson, 17th Floor

Jersey City, NJ 07302

No action is required if you do not object to the transfer of your claim.



Kristy Stark

Madison Liquidity Investors, LLC

800-896-8913

Exhibit "B"

EVIDENCE OF TRANSFER OF CLAIM

TO: Southern District of New York Bankruptcy Court
AND TO: Madison Niche Opportunities, LLC
6310 Lamar Ave, Suite 120
Overland Park, KS 66202

Madison Niche Opportunities, LLC ("Seller"), for good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged and pursuant to the terms of a Purchase and Sale Agreement dated as of the date hereof, does hereby certify that it has unconditionally and irrevocably sold, transferred and assigned to Goldman Sachs Credit Partners L.P. c/o Goldman Sachs & Co., its successors, with offices at 30 Hudson, 17th Floor, Jersey City, NJ 07302 ("Buyer"), and assigns all right, title and interest in and to the Claim(s) of Seller, shown on the attached Schedule, against Delphi Corporation in the Southern District of New York, in the case entitled In re Delphi Corporation, with a Case Number of 05-44481 pending in the Court, including without limitation those receivables of Seller.

Seller hereby waives any notice or hearing requirements imposed by Rule 3001 of the Federal Rules of Bankruptcy Procedure, and stipulates that an order may be entered recognizing this assignment of Claim as an unconditional assignment and Buyer herein as the valid owner of the Claim. You are hereby requested to make all future payments and distributions, and to give all notices and other communications, in respect to the Claim to Buyer.

IN WITNESS WHEREOF, dated as of January 17, 2007

Name: Madison Niche Opportunities, LLC

By: Kristy Stark
(Signature of Claimant)

Print Name: Kristy Stark

6310 Lamar Ave., Suite 120
(Address)

Overland Park, KS 66202
(Address)

41-2058974
(SS#/Tax ID)

Accepted: [Signature]
By: [Signature]

Brian J. Clarke
Authorized Signatory